

**APPENDIX 2**

**Calculation of Council Tax Base 2026/27 (Based on all properties)**

Total number of Dwellings on the Valuation List		51,101	17,710	16,735	7,318	3,548	1,635	942	83	99,072
Total number of Exempt and Disabled Relief Dwellings on the Valuation List	200	(1,585)	(284)	(407)	(164)	(67)	(24)	(22)	(20)	(2,373)
No. of Chargeable Dwellings	200	49,516	17,426	16,328	7,154	3,481	1,611	920	63	96,699
Less: Estimated discounts, exemptions and disabled relief	(10.0)	(5,019.8)	(1,407.5)	(1,102.8)	(391.0)	(152.8)	(63.0)	(30.0)	(2.5)	(8,179.3)
Total equivalent number of dwellings after discounts, exemptions and disabled relief	190.0	44,496.3	16,018.5	15,225.3	6,763.0	3,328.3	1,548.0	890.0	60.5	88,519.8
Factor stipulated in regulations	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
Band D equivalent	105.6	29,664.2	12,458.8	13,533.6	6,763.0	4,067.9	2,236.0	1,483.3	121.0	70,433.3
Net effect of Local Council Tax Support Scheme (LCTSS) and other adjustments – reduction in Band D Equivalents										(9,026.6)
Increase in Band D equivalents in 2025/26 based on estimates of changes in discounts & exemptions and the acceleration of planned housing/ regeneration schemes										544
<b>Total after LCTSS and other adjustments</b>										61,950.4
Multiplied by estimated collection rate										96.75%
<b>Band D Equivalents</b>										<b>59,937</b>

**For information - Supplementary Tax Bases – Saddleworth Parish Council 9,877**

**Shaw & Crompton Town Council 6,018**